MASSACHUSETTS NATIONAL GUARD
FAMILY PROGRAM OFFICE

Family Readiness Group

Treasurer's Report System Packet

Massachusetts National Guard Family Program

Family Readiness Group
Treasurer's Report System

This reference is intended to provide guidance and direction to both the unit **Commander** and the **Family Readiness Group Treasurer**. The FRG Treasurer under the direct supervision of the unit Commander will be responsible to accurately manage and execute all aspects of the Informal Unit Fund.

An **Informal Unit Fund** is the money raised by volunteers of the unit's Family Readiness Group. The Fund is used for the operation of the Family Program at the unit level and all funds must be deposited and disbursed to/from this account.

This Informal Fund may be used for almost anything as long as it is in direct support of a family activity. Funds cannot be loaned, donated or advanced to any individual, group, or organization. The Informal Fund account must be administered in accordance with the Massachusetts National Guard and State Family Program regulations and guidelines.

Informal Unit Funds may be used for the following:

- Office supplies for the Family Program, not available from the unit or State Family Program Coordinator
- Newsletter printing and mailing
- Family Activities
- Fun raising supplies
- Child care or Family Readiness Group meetings
- Training aides
- Food and supplies for family functions (picnics and dinners, etc.). This is the only fund that can be used for food purchase
- Remembrances for ill or deceased family members – remember if you do for one, you must do for all.
- Volunteer awards and recognition
- Rental of meeting rooms
- Payment for long distance calls made in support of the Family Program
- Membership fees to wholesale purchasing operations

The **Treasurer's Report** is designed to monitor unit accounts in order to ensure compliance with military regulations. The enclosed **Non-Deployed Unit Semi-Annual Treasury Reports** are due ***January 1st*** and ***July 1st*** of each year. **Reports should be prepared by the FRG Treasurer and submitted through the unit Commander and forwarded to the State Family Program Office.** The enclosed **Deployed Unit Quarterly Treasury Reports** are due ***January 1st, April 1st, July 1st, and October 1st*** of each year. **Reports should be prepared by the FRG Treasurer and submitted through the unit Rear Detachment Point of Contact and forwarded to the State Family Program Office.**

A **Unit Family Readiness Group Treasurer's and Fund Raiser's Job Description**, as well as **Fund Raising guidance** and **procedures** are addressed in this packet. Guidance is also provided in the establishment of a Unit Informal Fund. Questions or concerns may be directed to the State Family Program Office at 1-888-301-3103 x 7221.

Massachusetts National Guard Family Program

Non-Deployed Unit Semi-Annual Treasurer's Report

Unit Name: _____ **Telephone:** _____
Address: _____
Commander: _____
Treasurer's Name: _____ **Telephone:** _____

Reporting Period: __ **January 1, 20__** __ **July 1, 20__** **Current Account Balance $**_____

Fund Raising Activities for the Reporting Period (amount raised)

_____ **$**_____

_____ _____

_____ _____

_____ _____

Donations (amount received)

_____ _____

_____ _____

Total Raised **$**_____

Expenses (incurred this reporting period)

Example: Supplies Expense	**$000.00**
Family Day Expense	**000.00**
_____	**$**_____
_____	_____
_____	_____
_____	_____
_____	_____
Total Expenses	**$**_____

Massachusetts National Guard Family Program

Non-Deployed Unit Semi-Annual Treasurer's Report ***Continued***

If your current account balance exceeds $1000.00, please indicate projected activities and expenses approved by the unit Commander.

Scheduled Date	Activity	Projected Expense
_____	_____	$_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Projected Expense		$_____

Please forward completed report to the address below:

Massachusetts National Guard
Family Program Office
14 Minuteman Lane
Wellesley, MA 02481

Questions may be directed to: **1-888-301-3103 x 7221**

Or

Email: MANFamily@aol.com

Massachusetts National Guard Family Program

Deployed Unit Quarterly Treasurer's Report

Unit Name: _____ **Telephone:** _____
Address: _____
Commander: _____
Treasurer's Name: _____ **Telephone:** _____

Reporting Period: __ **January 1, 20__** __ **April 1, 20__** **Current Account**
__ **July 1, 20__** __ **October, 20__** **Balance $**_____

Fund Raising Activities for the Reporting Period (amount raised)

_____ **$**_____

_____ _____

_____ _____

_____ _____

Donations (amount received)

_____ _____

_____ _____

Total Raised **$**_____

Expenses (incurred this reporting period)

Example: Supplies Expense	**$000.00**
Family Day Expense	**000.00**
_____	**$**_____
_____	_____
_____	_____
_____	_____
_____	_____
Total Expenses	**$**_____

Massachusetts National Guard Family Program

Deployed Unit Quarterly Treasurer's Report ***Continued***

If your current account balance exceeds $1000.00, please indicate projected activities and expenses approved by the unit Rear Detachment Point of Contact.

Scheduled Date	Activity	Projected Expense
_____	_____	$_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Projected Expense		$_____

Please forward completed report to the address below:

Massachusetts National Guard
Family Program Office
14 Minuteman Lane
Wellesley, MA 02481

Questions may be directed to: **1-888-301-3103 x 7221**

Or

Email: MANFamily@aol.com

Massachusetts National Guard Family Program

****Unit Name****

TITLE: Family Readiness Group (FRG) Treasurer

MAJOR OBJECTIVE: To keep a complete and accurate record of all income and expenses, and is custodian of all funds for the unit's (detachment, company, battery, squadron, flight) FRG.

RESPONSIBILITIES:

To work with, and under the direct supervision of the unit commander in an effort for the FRG to comply with all Army/Air Force military regulations. (AR 210-1 and AFR 211-24)

To ensure the unit's FRG does not exceed a net worth in excess of $1000.00 (If funds exceed $1000.00 contact the State Family Program Office for guidance)

To work in partnership with the unit's FRG Chairperson and the Military Point of Contact (MPOC) to ensure effective and efficient management of the FRG.

To open and establish a non-interest bearing checking account (unless the FRG has a tax exempt number) and deposit all funds of the unit's FRG into a financial institution that is federally insured.

To obtain signature cards from the financial institution for the new chairperson and treasurer the following year, and when any changes occur during the year.

To keep records up to date on the unit's FRG checking account and be able to report at all meetings on the finances of the FRG.

To provide a written financial report annually (or upon request) to the unit commander and FRG Chairperson on the financial status of the FRGs account.

To obtain from the unit commander his/her annual audit certification review of the FRG fund account.

To obtain the unit commander's written approval for expenses and future obligations.

To work with the fundraising committee chairperson for accountability and expenditure of funds.

RESPONSIBILITIES (cont):

To prepare a budget report for the coming years' activities.

To serve as part of the unit's FRG leadership and to assist the FRG Chairperson where needed.

To work with unit's FRG Chairperson, MPOC, and the other FRG leadership in recruiting volunteers to form FRG subcommittees to perform the required duties of the FRG.

To accurately complete the FRGs Treasurer's section on the required semiannual report, so the report can be transmitted through channels to arrive at the State Family Program Office by the suspense date.

Other duties as determined by the unit commander or directed by the State Family Program Office.

The FRG Treasurer will not misrepresent him/herself as an employee of the Massachusetts National Guard Commonwealth of Massachusetts Government, or the United States Government.

QUALIFICATIONS: The individual must:

Have the desire and commitment to work with unit families.

Have the time to assist/support volunteer family members in organizing and sustaining the unit's FRG.

Have the knowledge to assist in educating unit family members.

Possess leadership skills.

Have good mathematical skills and some bookkeeping experience preferred.

Have an attention to detail.

Have a mature, responsible, and positive attitude.

Work well with others.

TRAINING: As provided by the State Family Program Office, on-the-job training, the unit commander and MPOC. May include regional/state workshops sponsored by the State Family Program Office.

WORK HOURS: Hours are flexible as determined by the needs f the unit's FRG and commander.

COMMITMENT: The minimum is one year unless changed by mutual agreement of the unit commander and the FRG Treasurer. Contract is renewable based upon favorable performance evaluation. However, no FRG Treasurer should exceed three years.

ACCOUNTABILITY AND SUPERVISION: The FRG Treasurer works independently under the guidance and supervision o the unit commander. Performance should be evaluated (with input from the FRG Chairperson, MPOC, and FRG members) at least quarterly (verbally), and annually (written).

BENEFITS:

The FRG Treasurer will be privileged with information provided by the unit FRG Chairperson, MPOC, commander, and higher headquarters as deemed necessary and appropriate.

The unit commander will provide the FRG Treasurer office space, office supplies, us of the phone, copier, and mailing privileges to conduct official unit FRG business.

The FRG Treasurer will receive training as necessary.

The FRG Treasurer will be able to utilize volunteer experience on their professional resume.

The FRG Treasurer will gain recognition as the unit's Family Program representative.

NOTE: **THIS JOB DESCRIPTION IS PROVIDED AS GUIDANCE FOR USE BY THE UNIT COMMANDER AND FRG TREASURER. MODIFICATIONS MUST BE AGREED UPON IN WRITING BY THE UNIT COMMANDER AND FRG TREASURER.**

Massachusetts National Guard Family Program

****Unit Name****

TITLE: Family Readiness Group (FRG) Fundraiser

MAJOR OBJECTIVE: To raise funds when a purpose exists and to work with the FRG Treasurer to see that accounting procedures are established.

RESPONSIBILITIES:

To work with, and under, the direct supervision of the unit commander, FRG Chairperson, and FRG Treasurer in an effort for the FRG to comply with all Army/Air Force military regulations. (AR 210-1 and AFR 211-24)

To ensure the unit's FRG does not exceed a net worth in excess of $1000.00. (If funds exceed $1000.00 contact the State Family Office for guidance).

To obtain the unit commander's written approval for expenses and future obligations.

To work with unit's FRG Chairperson, MPOC, and the other FRG leadership in recruiting volunteers to perform the required fundraising duties.

Other duties as determined by the unit commander or directed by the State Family Program Office.

The FRG Fundraiser will not misrepresent him/herself as an employee of the Massachusetts National Guard, Commonwealth of Massachusetts Government, or the United States Government.

QUALIFICATIONS: The individual must:

Have the desire and commitment to work with unit families.

Have the time to assist/support volunteer family members in organizing and sustaining the FRG.

Have the knowledge to assist in educating unit family members.

Possess leadership skills.

Good mathematical skills and some bookkeeping experience preferred.

Have an attention to detail.

Have a mature, responsible, and positive attitude.

Work well with others.

TRAINING: As provided by the State Family Program Office, on-the-job training, the unit commander and MPOC. May include regional/state workshops sponsored by the State Family Program Office.

WORK HOURS: Hours are flexible as determined by the needs of the unit's FRG and commander.

COMMITMENT: The minimum commitment is one year unless changed by the mutual agreement of the unit commander and the FRG Fundraiser. Contract is renewable based upon favorable performance evaluation. However, no FRG Fundraiser should exceed three years.

ACCOUNTABILITY AND SUPERVISION: The FRG Fundraiser works independently under the guidance and supervision of the unit commander. Performance should be evaluated (with input from the FRG Chairperson, MPOC, and FRG members) at least quarterly (verbally), and annually (written).

BENEFITS:

The FRG Fundraiser will be privileged with information provided by the unit FRG Chairperson, MPOC, commander, and higher headquarters as deemed necessary and appropriate.

The unit commander will provide the FRG Fundraiser office space, office supplies, use of the phone, copier, and mailing privileges to conduct official unit FRG business.

The FRG Fundraiser will receive training as necessary.

The FRG Fundraiser will be able to utilize volunteer experience on their professional resume.

The FRG Fundraiser will gain recognition as the unit's Family Program representative.

NOTE: **THIS JOB DESCRIPTION IS PROVIDED AS GUIDANCE FOR USE BY THE UNIT COMMANDER'S AND FRG TREASURERS. MODIFICATIONS MUST BE AGREED UPON IN WRITING BY THE UNIT COMMANDER AND FRG TREASURER.**

FUNDRAISING COMMITTEE

CAN FAMILY READINESS GROUPS PARTICIPATE IN FUNDRAISING?

Family members and other volunteers may participate in fundraising activities as long as accounting procedures are established. This can be done through the establishment of an informal fund at a local financial institution. In establishing and informal fund, you must ensure that your fund's net worth does not exceed $1000.00 at any one time, and that a treasurer is appointed to balance and account for the funds (AR 210-1, para 2-2). Your volunteer treasurer must, on an annual basis, provide the group members and the Commander a financial status on the account. All fundraising projects need to be sanctioned by the Commander. Volunteers must always act in their own behalf when they are involved in fundraising activities. They may not represent themselves in any manner as being an affiliate or an employee of the military, the United States Government or the Commonwealth of Massachusetts employee of the military, the united States Government or the Commonwealth of Massachusetts Government (because of this, a Volunteer Agreement should be signed by those involved in fundraising).

CAN A FAMILY READINESS GROUP ACCEPT DONATIONS?

Donations or gifts may be accepted by the Family Readiness Group provided that this donation or gift does not exceed $1000.00 in value and provided that the gift is unconditional or with "no strings attached." Remember, the amount in any informal account cannot exceed the $1000.00 limit. Therefore, if a donation was made to the FRG and deposited to the current FRG account, the balance could not exceed $1000.00.

ARE FAMILY READINESS GROUPS PRIVATE OR NON-PROFIT ORGANIZATIONS?

No, and FRGs should not seek to become a private or non-profit organization in order to avoid the $1000.00 limit. A private or non-profit organization and an FRG are not one and the same because an approved Family Readiness Group cannot be a private organization. A Family Readiness Group operates under the guidance and direction of the Army and Air Force and is authorized support from them. Private or non-profit organizations cannot receive a great deal of support from the military. (FRG authorized support and guidance materials are found in AR 608-1, AR 340-3, DA Pam 360-525, DA Pam 608-43, NGR 600-12 and ANGR 211-1).

WHY AND HOW OFTEN SHOULD WE FUNDRAISE?

Although Family Readiness Groups may raise funds, please remember that the focus of FRGs is to provide information and a network of communication to family members. FRGs should not focus on fundraising as a primary activity. When your FRG wants to sponsor a specific project that will cost money? Raise the funds necessary and then spend them for that project. Your FRG should not continuously ask members to raise funds by selling, donating, etc. When fundraising activities are conducted too often, many people will lose interest in the group's activities.

ONCE THE FUNDS ARE RAISED, WHAT ARE THE OPTIONS?

One or two people should not have the sole authority to spend FRG funds. When money is spent for a specific project or function, the entire FRG should share in the decision-making process. For small incidental expenses, your FRG may want to give authority to a steering committee to approve such expenditures. Policies governing FRG funds should be outlined in the unit's FRG guidelines.

HOW DO WE ESTABLISH AN INFORMAL FUND ACCOUNT?

It is essential that these funds are safeguarded in a financial institution. By securing these funds in a financial institution, credibility is protected regarding all collections and expenditures. There are two options regarding this procedure and you should choose the one that is most accommodating to your group's needs.

1. The Treasurer should complete a Form SS-4, Application for Employer Identification Number. This is a Department of the Treasury Internal Revenue Service Form which is sent to the IRS and in return you will receive a Tax Identification Number (TIN) or Employer Identification Number (EIN). A TAIN and an EIN are the same thing. It is simply an identification number used to establish an account instead of using an individual's SSN. You will receive a notice of your TIN and instructions for filing of taxes. Provided your account remains under $1000.00, you do not need to file any tax forms. (See the attached sample of the Form SS-4, and return correspondence).

2. If your group does not wish to apply for an identification number, Banks and credit unions are not required to have either a tax ID number or a social security number on a non-interest bearing account. When opening an account? You should take with you the minutes of the FRG meeting where you were elected or appointed and a copy of your signed Volunteer Agreement.

SUMMARY

Please use extreme caution when making the decision to raise funds. The credibility and reputation of your group and its leaders are at stake. Where funds are concerned, people are naturally suspicious and it would take only one error in judgment to ruin your credibility for years to come. If you encounter any problems or questions that you cannot handle, seek legal advice. FRG members can contact the State Family Program Office at any time for clarification or questions.